

REPORTING REQUIREMENTS

Pursuant to RCW 43.09.230, Annual Reports are to be certified and filed with the State Auditor's Office (SAO) within **150 days** after the close of each fiscal year.

		Cities and Counties	
Statements and Schedules		With annual revenue of \$2 million or more	With annual revenue of less than \$2 million
C-4	Fund Resources and Uses Arising from Cash Transactions	X	See caution
C-5	Fiduciary Fund Resources and Uses Arising from Cash Transactions	X	See caution
04/05	Revenues and Expenditures/Expenses	X	X
07	Disbursement Activities	X	X
09	Liabilities	X	X
10	Limitation of Indebtedness	X	X
11	Cash Activity	X	X
16	Expenditures of Federal Awards and State/Local Financial Assistance	X	X
17	Public Works	X	X
19	Labor Relations Consultant(s)	X	X
20	Sale and use Tax for Public Facilities – Rural Counties	X	X
21	Risk Management	X	X
22	Annual Questionnaire for Accountability Audit ¹		See footnote 1

X Required to be prepared by cities and counties and submitted to the SAO.

The matrix on the following pages provides additional details regarding reporting requirements for specific funds.

The reporting requirements listed here are applicable to the cash basis governmental, proprietary and fiduciary funds.

¹ Local governments with total revenues usually less than \$300,000 are **also** required to submit an Annual Questionnaire for Accountability Audit.